

**CORRELATION BETWEEN EDUCATION, EMOTIONAL QUOTIENT
AND SPIRITUAL QUOTIENT WITH ACCOUNTANCY
UNDERSTANDIBILITY OF CIVIL EMPLOYEE OF FINANCIAL
BEUREU OF PROVINCE EAST JAVA**

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Abstract

By implementing Good Corporate Governance in each sector, especially in the government sector could make the quality of the sector become better in the next days to reach the main purpose. Good Corporate Governance have three components includes of transparency, accountability, and participation. Komaruddin Hidayat says that "Success and happiness can reach by each person by combining the three components of Quotients, and it's includes of Intellectual, Emotional and Spiritual. The purpose of these research are to identified and analysis that education, emotional quotients, and spiritual quotients are correlated with the accounting understandbility. Hope's these research can give a value added in the Financial Division of East Java Province and give a benefit for the other sector about the quotients.

These research use Pearson's Correlation and the population is the employee of Financial Division of East Java Province it's about 117 person. And the researcher use the simple random sampling to take the sample and it's about 54 person. To measure the item of the statement, these research use a quitioner that should be done by the employee of Financial Division of East Java Province. And the last there's only 39 quitioner that can be process and 15 quitioners didn't back because all of them have a duty to the out of town.

After process the result says that education and spiritual quotients don't have a correlation with the accounting understandbility and only the emotional quotients which is have a correlation with the accounting understandbility.

Keywords : *Education, Emotional Quotients, Spiritual Quotients and Accounting Understandbility.*